

FYE 2009 Review - Annual Financial Report

School District: Johnson County
 Audit Firm Name: Wells & Company, PSC
 Date: 1/29/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

Date Generated: February 2, 2010 12:09:31 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	3,778,189.87	3,941,679.89	-163,490.02	3,941,680.00	-0.11	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	5,284,456.89	-5,284,456.89	0.00	5,284,456.89	
Revenue (State) - 3XXX (Not 3900)	17,919,546.89	17,919,546.89	0.00	23,204,004.00	-5,284,457.11	
Revenue (Federal) - 4XXX	63,180.56	63,180.56	0.00	63,181.00	-0.44	
Total Revenues	21,760,917.32	27,208,864.23	-5,447,946.91	27,208,865.00	-0.77	
Expenditures-Not including Transfers Out or On Behalf	23,698,687.52	23,719,855.04	-21,167.52	28,967,101.00	-5,247,245.96	Classification difference: Debt Service, Function 5100, is treated as a transfer out on the audit but an expenditure by the program.
Expenditures-On Behalf	0.00	5,251,245.41	-5,251,245.41	0.00	5,251,245.41	
Total Expenditures	23,698,687.52	28,971,100.45	-5,272,412.93	28,967,101.00	3,999.45	
Excess (Deficiency) of Revenues Over Expenditures	-1,937,770.20	-1,762,236.22	-175,533.98	-1,758,236.00	-4,000.22	
Other Financing Sources - Not Transfers In	9,672.45	9,672.45	0.00	9,672.00	0.45	
Other Financing Sources - Transfers In Only - 52XX Transfers	729.04	0.00	729.04	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	70,576.00	70,576.00	0.00	74,576.00	-4,000.00	Classification difference: Debt Service, Function 5100, is treated as a transfer out on the audit but an expenditure by the program.
Total Other Financing Sources, Uses and Transfers	-60,174.51	-60,903.55	729.04	-64,904.00	4,000.45	
Net Change in Fund Balance	-1,997,944.71	-1,823,139.77	-174,804.94	-1,823,140.00	0.23	
Beginning Fund Balance - July 1	8,430,063.63	8,507,409.66	-77,346.03	8,751,649.00	-244,239.34	Difference is to be determined
Ending Balance - June 30	6,432,118.92	6,684,269.89	-252,150.97	6,928,509.00	-244,239.11	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	5,284,456.89	-5,284,456.89	0.00	5,284,456.89	On behalf payments are not reported separately in the audit.
On-Behalf Expenditures by Fund	0.00	5,251,245.41	-5,251,245.41	0.00	5,251,245.41	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	599.98	599.98	0.00	600.00	-0.02	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	2,030,921.29	2,030,921.29	0.00	2,030,921.00	0.29	
Revenue (Federal) – 4XXX	3,010,314.56	3,010,314.56	0.00	3,010,315.00	-0.44	
Total Revenues	5,041,835.83	5,041,835.83	0.00	5,041,836.00	-0.17	
Expenditures-Not including Transfers Out and not 0280	5,111,682.79	5,111,682.79	0.00	5,112,412.00	-729.21	Immaterial difference
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	5,111,682.79	5,111,682.79	0.00	5,112,412.00	-729.21	
Excess (Deficiency) of Revenues Over Expenditures	-69,846.96	-69,846.96	0.00	-70,576.00	729.04	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	70,576.00	70,576.00	0.00	70,576.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	70,576.00	70,576.00	0.00	70,576.00	0.00	
Net Change in Fund Balance	729.04	729.04	0.00	0.00	729.04	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	729.04	729.04	0.00	0.00	729.04	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	328,263.00	328,263.00	0.00	328,263.00	0.00	
Total Revenues	328,263.00	328,263.00	0.00	328,263.00	0.00	
Expenditures-Not including Transfers Out	410,721.32	410,721.32	0.00	0.00	410,721.32	Classification difference: Debt Service, Function 5100, is treated as a transfer out on the audit but an expenditure by the program.
Total Expenditures	410,721.32	410,721.32	0.00	0.00	410,721.32	
Excess (Deficiency) of Revenues Over Expenditures	-82,458.32	-82,458.32	0.00	328,263.00	-410,721.32	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	410,722.00	-410,722.00	Classification difference: Debt Service, Function 5100, is treated as a transfer out on the audit but an expenditure by the program.
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-410,722.00	410,722.00	
Net Change in Fund Balance	-82,458.32	-82,458.32	0.00	-82,459.00	0.68	
Beginning Fund Balance - July 1	150,663.58	150,663.58	0.00	256,202.00	-105,538.42	Difference is to be determined
Ending Balance - June 30	68,205.26	68,205.26	0.00	173,743.00	-105,537.74	
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	345,848.00	345,848.00	0.00	345,848.00	0.00	
Revenue (State) – 3XXX	824,408.00	824,408.00	0.00	824,408.00	0.00	
Total Revenues	1,170,256.00	1,170,256.00	0.00	1,170,256.00	0.00	
Expenditures-Not including Transfers Out	824,408.00	824,408.00	0.00	0.00	824,408.00	Classification difference: Debt Service, Function 5100, is treated as a transfer out on the audit but an expenditure by the program.
Total Expenditures	824,408.00	824,408.00	0.00	0.00	824,408.00	
Excess (Deficiency) of Revenues Over Expenditures	345,848.00	345,848.00	0.00	1,170,256.00	-824,408.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	824,408.00	-824,408.00	Classification difference: Debt Service, Function 5100, is treated as a transfer out on the audit but an expenditure by the program.
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-824,408.00	824,408.00	
Net Change in Fund Balance	345,848.00	345,848.00	0.00	345,848.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	252,684.00	-252,684.00	Difference is to be determined
Ending Balance - June 30	345,848.00	345,848.00	0.00	598,532.00	-252,684.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	1,066.64	1,066.64	0.00	1,067.00	-0.36	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	1,066.64	1,066.64	0.00	1,067.00	-0.36	
Expenditures-Not including Transfers Out	2,462,852.51	1,573,666.51	889,186.00	1,573,667.00	-0.49	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,462,852.51	1,573,666.51	889,186.00	1,573,667.00	-0.49	
Excess (Deficiency) of Revenues Over Expenditures	-2,461,785.87	-1,572,599.87	-889,186.00	-1,572,600.00	0.13	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-2,461,785.87	-1,572,599.87	-889,186.00	-1,572,600.00	0.13	
Beginning Fund Balance - July 1	0.00	0.00	0.00	1,683,887.00	-1,683,887.00	Difference is to be determined
Ending Balance - June 30	-2,461,785.87	-1,572,599.87	-889,186.00	111,287.00	-1,683,886.87	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	85.00	-85.00	Debt Service Fund is not recorded in MUNIS.
Revenue State (3XXX)	0.00	0.00	0.00	852,939.00	-852,939.00	
Total Revenues	0.00	0.00	0.00	853,024.00	-853,024.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	6,548,392.00	-6,548,392.00	
Total Expenditures	0.00	0.00	0.00	6,548,392.00	-6,548,392.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-5,695,368.00	5,695,368.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	4,471,736.00	-4,471,736.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	5,690,870.00	-5,690,870.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	4,451,740.00	-4,451,740.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	5,710,866.00	-5,710,866.00	
Net Change in Fund Balance	0.00	0.00	0.00	15,498.00	-15,498.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	4,536.00	-4,536.00	
Ending Balance - June 30	0.00	0.00	0.00	20,034.00	-20,034.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	2,797.00	-2,797.00	This is the Permanent Trust Fund; it is recorded as a trust fund in MUNIS.
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	2,797.00	-2,797.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,265.00	-1,265.00	
Total Expenditures	0.00	0.00	0.00	1,265.00	-1,265.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	1,532.00	-1,532.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	1,532.00	-1,532.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	49,762.00	-49,762.00	
Ending Balance - June 30	0.00	0.00	0.00	51,294.00	-51,294.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	28,302,338.79	33,750,285.70	-5,447,946.91	34,606,108.00	-855,822.30	Differences are explained above
Total Expenditures - Governmental Funds	32,508,352.14	36,891,579.07	-4,383,226.93	42,202,837.00	-5,311,257.93	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-4,206,013.35	-3,141,293.37	-1,064,719.98	-7,596,729.00	4,455,435.63	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	10,401.49	9,672.45	729.04	4,481,408.00	-4,471,735.55	
Net Change in Fund Balance - Governmental Funds	-4,195,611.86	-3,131,620.92	-1,063,990.94	-3,115,321.00	-16,299.92	
Beginning Fund Balance - July 1 - Governmental Funds	8,580,727.21	8,658,073.24	-77,346.03	10,998,720.00	-2,340,646.76	
Ending Fund Balance - June 30 - Governmental Funds	4,385,115.35	5,526,452.32	-1,141,336.97	7,883,399.00	-2,356,946.68	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	540,017.10	540,017.10	0.00	540,017.00	0.10	
Total Operating Revenues	540,017.10	540,017.10	0.00	540,017.00	0.10	
Expenditures-Not including Transfers Out or On-behalf	1,849,549.49	1,849,549.49	0.00	1,950,870.00	-101,320.51	The difference of \$10,123 is to be determined
Expenditures-On Behalf	0.00	111,443.83	-111,443.83	0.00	111,443.83	
Expenditures - Depreciation Only (Fund 81)	28,236.97	28,236.97	0.00	28,237.00	-0.03	
Total Operating Expenses	1,877,786.46	1,989,230.29	-111,443.83	1,979,107.00	10,123.29	
Operating Income (Loss)	-1,337,769.36	-1,449,213.19	111,443.83	-1,439,090.00	-10,123.19	
Non-Operating Revenue - Interest Income Only (Local) - 1510	759.44	759.44	0.00	759.00	0.44	
Revenue (State) – 3XXX	21,365.00	21,365.00	0.00	224,151.00	-202,786.00	Program error: This difference is object 3131, Local Miscellaneous Reimbursement, not included by the program.
Revenue (State) - 3900 (On-Behalf Payments)	0.00	111,443.83	-111,443.83	0.00	111,443.83	
Donated Commodities – 4550	114,014.00	114,014.00	0.00	114,014.00	0.00	
Revenue (Federal) - 4XXX, not 4550	1,051,987.00	1,206,035.00	-154,048.00	1,206,035.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,188,125.44	1,453,617.27	-265,491.83	1,544,959.00	-91,341.73	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-149,643.92	4,404.08	-154,048.00	105,869.00	-101,464.92	
Beginning Net Assets - July 1	168,338.55	168,338.55	0.00	218,339.00	-50,000.45	Fund 51 per prior year audit; difference to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	163,944.00	-163,944.00	Fund 81 per prior year audit; difference to be determined
Fund 51 and 81 Ending Net Assets - June 30	18,694.63	172,742.63	-154,048.00	488,152.00	-315,409.37	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	540,017.10	540,017.10	0.00	540,017.00	0.10	
Total Operating Expenses - Proprietary Funds	1,877,786.46	1,989,230.29	-111,443.83	1,979,107.00	10,123.29	Differences are explained above
Operating Income (Loss) - Proprietary Funds	-1,337,769.36	-1,449,213.19	111,443.83	-1,439,090.00	-10,123.19	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,188,125.44	1,453,617.27	-265,491.83	1,544,959.00	-91,341.73	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-149,643.92	4,404.08	-154,048.00	105,869.00	-101,464.92	
Net Assets, July 1, 2008 - Proprietary Funds	168,338.55	168,338.55	0.00	382,283.00	-213,944.45	
Net Assets, June 30, 2009 - Proprietary Funds	18,694.63	172,742.63	-154,048.00	488,152.00	-315,409.37	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	1,475,687.00	-1,475,687.00	Student activity Fund; not recorded in MUNIS.
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	1,475,687.00	-1,475,687.00	
Deductions	0.00	0.00	0.00	1,424,948.00	-1,424,948.00	
Total Deductions	0.00	0.00	0.00	1,424,948.00	-1,424,948.00	
Change in Net Assets	0.00	0.00	0.00	50,739.00	-50,739.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	317,020.00	-317,020.00	
Ending Net Assets - June 30	0.00	0.00	0.00	367,759.00	-367,759.00	
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	2,797.00	2,797.00	0.00	0.00	2,797.00	This is the Permanent Trust Fund. It is included as a governmental fund in the audit report.
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	2,797.00	2,797.00	0.00	0.00	2,797.00	
Deductions	1,265.00	1,265.00	0.00	0.00	1,265.00	
Total Deductions	1,265.00	1,265.00	0.00	0.00	1,265.00	
Change in Net Assets	1,532.00	1,532.00	0.00	0.00	1,532.00	
Beginning Net Assets - July 1	49,762.38	49,762.38	0.00	0.00	49,762.38	
Ending Net Assets - June 30	51,294.38	51,294.38	0.00	0.00	51,294.38	
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	2,797.00	2,797.00	0.00	1,475,687.00	-1,472,890.00	Difference is explained above.
Total Deductions - Fiduciary Funds	1,265.00	1,265.00	0.00	1,424,948.00	-1,423,683.00	
Change in Net Assets - Fiduciary funds	1,532.00	1,532.00	0.00	50,739.00	-49,207.00	
Beginning Net Assets July 1 - Fiduciary Funds	49,762.38	49,762.38	0.00	317,020.00	-267,257.62	
Ending Net Assets - June 30 - Fiduciary Funds	51,294.38	51,294.38	0.00	367,759.00	-316,464.62	
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	111,443.83	-111,443.83	0.00	111,443.83	On behalf payments are not reported seperately in the audit.
Fund 51 - On-Behalf Expenditures	0.00	111,443.83	-111,443.83	0.00	111,443.83	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	1,399,433.47	1,506,172.04	-106,738.57	1,506,172.00	0.04	See audit report, page 26, note F
Depreciation Expense - Fund 81	28,236.97	28,236.97	0.00	28,237.00	-0.03	See audit report, page 27, note F

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	5,395,900.72	-5,395,900.72	5,362,689.25	33,211.47	Difference is to be determined
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Program error: See audit report page 25, note B - \$5,395,901.
On-Behalf Payments (Audit - KDE Web)	0.00	-5,395,900.72	5,395,900.72	-5,362,689.25	-33,211.47	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	1,399,433.47	1,506,172.04	-106,738.57	0.00	1,506,172.04	Program errors
Change Total assets	-1,399,433.47	-1,506,172.04	106,738.57	0.00	-1,506,172.04	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-1,399,433.47	-1,506,172.04	106,738.57	0.00	-1,506,172.04	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	28,236.97	28,236.97	0.00	0.00	28,236.97	Program errors
Change Total assets	-28,236.97	-28,236.97	0.00	0.00	-28,236.97	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-28,236.97	-28,236.97	0.00	0.00	-28,236.97	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	1,427,670.44	1,534,409.01	-106,738.57	0.00	1,534,409.01	Program errors
Change in Total Fixed Assets	-1,427,670.44	-1,534,409.01	106,738.57	0.00	-1,534,409.01	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-1,427,670.44	-1,534,409.01	106,738.57	0.00	-1,534,409.01	